under-utilisation of capacity, inefficiency in the usage of raw materials, deficiency in the main enance of Cost Records, inaccuracies in the reported cost data etc. These issues have been taken up in each case either with the Cost Auditor or the company or the concerned Administrative Ministry as the case may be.

(c) and (d) The cases of non-compliance with the provisions of the various Cost Accounting (Records) Rules, the Cost Audit (Report) Rules and the Companies Act, 1956 in respect of matters relating to Cost Audit are dealt with in accordance with the provisions contained in the said Rules/ Act. There is no proposal to review or revamp the functioning of Cost Audit at present.

COMMITTEE ON ELECTORAL REFORMS

3209. SHRI V. HANUMANTHA RAO : Will the PRIME MINISTER be pleased to state :

(a) whether Government propose to constitute a new Committee on Electoral Reforms ;

(b) whether it is a fact that the Committee constituted for this purpose in 1990 has not come up with new suggestions on De-limitation and rotation ;

(c) the steps proposed in this regard ;

(d) whether the huge increase in population has led to un-even strength of Legislative and Parliamentary Constituencies ; and

(e) the steps proposed to tackle this problem ?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ) : (a) No, Sir.

(b) No, Sir.

(d) Yes, Sir.

(c) and (e) The Constitution (Seventy-first Amendment) Bill, 1990 which was passed by the Rajya Sabha on 29th April, 1992 and is pending consideration in the Lok Sabha provides for delimitation of constituencies on the basis of 1991 census without affecting the total number of seats allocated to various States on the basis of 1971 census.

INCAB INDUSTRIES LIMITED

3210. SHRI GAYA SINGH : Will the PRIME MINISTER be pleased to state :

(a) whether Government have in a preliminary investigation report indicated the Incab Industries Limited, a Calcutta based cable manufacturing company on several counts of serious financial mismanagement and misappropriation of funds ;

(b) if so, the details thereof ;

(c) whether the members of enquiry committee have recommended either a deeper probe into the financial irregularities under section 234 and 237 of the Companies Act or alternatively examine the feasibility of nominating Government Directors on the Board ;

(d) if so, the decision taken/proposed to be taken in this regard ; and

(e) whether the Board of Directors of Incab Industries Limited has approved the revival scheme consisting of a package worth about Rs. 42 crores and requested the banks to convert accumulated interest of about Rs. 15 crores into long-term working capital loan ; if so, the details thereof ?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ) : (a) and (b) The Government had ordered inspection of M/s. Incab Industries Limited under Section 209A of the Companies Act, 1956. The Inspection Report points out the following :—